

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

North Knox School Corp (4315)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$158,670	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$3,137,197	\$3,187,009	\$3,309,181	\$3,454,011	10%	8%	4%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$0	\$321,122	n/a	n/a	n/a
	11300 Regular Programs; High School	\$1,528,145	\$1,404,297	\$1,360,612	\$1,174,520	-23%	-16%	-14%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$31,629	n/a	n/a	n/a
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$195,346	n/a	n/a	n/a
	11410 Vocational Education; Agriculture A	\$0	\$0	\$32,883	\$67,748	n/a	n/a	106%
	11450 Vocational Education; Consumer and Homemaking	\$0	\$0	\$23,678	\$67,908	n/a	n/a	187%
	11510 Vocational Education; Cooperative Education	\$0	\$0	\$0	\$82,645	n/a	n/a	n/a
	11520 Vocational Education; Area School Participation	\$0	\$0	\$27,802	\$30,835	n/a	n/a	11%
	11590 Other Vocational Education Programs	\$2,342	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$18,283	\$12,836	\$90,717	n/a	396%	> 500%
	12100 2007 Account Code - Gifted and Talented	\$29,895	\$0	\$7,464	\$24,980	-16%	n/a	235%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$34,516	\$162,732	n/a	n/a	371%
	12210 Mental Disabilities; Mild Mental Disabilities	\$92,798	\$113,885	\$119,964	\$105,462	14%	-7%	-12%
	12320 Physical Impairment; Multiple Disabilities	\$34,923	\$9,269	\$1,296	\$141,223	304%	> 500%	> 500%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$4,703	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$0	\$5,572	\$5,924	\$7,105	n/a	28%	20%
	12510 Culturally Different; Communication Disorders	\$46,029	\$0	\$1,861	\$23,059	-50%	n/a	> 500%
	12610 Learning Disability	\$0	\$0	\$0	\$42,103	n/a	n/a	n/a
	12810 Special Education Preschool	\$0	\$26,702	\$27,917	\$23,512	n/a	-12%	-16%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$0	\$16,824	n/a	n/a	n/a
	14100 Summer School Programs; Elementary	\$1,834	\$0	\$6,961	\$7,163	291%	n/a	3%
	14200 Summer School Programs; Middle/Junior High School	\$1,414	\$0	\$4,441	\$3,865	173%	n/a	-13%
	14300 Summer School Programs; High School	\$1,683	\$0	\$6,949	\$15,776	> 500%	n/a	127%
	16100 Remediation Testing	\$54,773	\$82,432	\$64,251	\$26,229	-52%	-68%	-59%
	16200 Preventive Remediation	\$14,844	\$2,904	\$3,296	\$46,679	214%	> 500%	> 500%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$40,659	\$3,161	\$0	\$0	-100%	-100%	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$11,940	\$81,504	\$119,859	\$32,685	174%	-60%	-73%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$179,357	\$187,910	\$210,637	\$214,139	19%	14%	2%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$3,263	\$12,764	\$15,252	\$17,957	450%	41%	18%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$2,500	\$0	n/a	n/a	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$8,877	\$15,186	\$0	n/a	-100%	-100%
	22210 Library/Media Services; Service Area Direction	\$0	\$0	\$0	\$71,456	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$78,808	\$35,168	\$57,682	\$37,419	-53%	6%	-35%
	22230 Library/Media Services; Audiovisual	\$2,219	\$853	\$1,353	\$1,281	-42%	50%	-5%
	22290 Library/Media Services; Other Educational Media Services	\$20,683	\$23,787	\$34,212	\$16,229	-22%	-32%	-53%
	24100 Office of The Principal	\$458,929	\$441,259	\$499,588	\$647,504	41%	47%	30%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$120,532	\$156,029	\$83,764	\$0	-100%	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$52,233	\$290,764	\$249,802	\$137,420	163%	-53%	-45%
Student Academic Achievement Total		\$5,914,500	\$6,092,430	\$6,341,668	\$7,502,655	27%	23%	18%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$22,355	n/a	n/a	n/a
	21130 Attendance and Social Work Services; Social Work Services	\$26,056	\$11,103	\$11,153	\$0	-100%	-100%	-100%
	21210 Guidance Services; Service Area Direction	\$55,712	\$52,536	\$53,480	\$88,032	58%	68%	65%
	21240 Guidance Services; Information Services	\$0	\$9,199	\$1,645	\$2,540	n/a	-72%	54%
	21290 Guidance Services; Other Guidance Services	\$2,523	\$12,469	\$14,328	\$1,506	-40%	-88%	-89%
	21340 Health Services; Nurse Services	\$96,517	\$36,750	\$41,529	\$44,323	-54%	21%	7%
	21420 Psychological Testing	\$20,916	\$0	\$0	\$0	-100%	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$14,531	\$5,302	\$5,051	\$4,065	-72%	-23%	-20%
	22130 Improvement of Instruction; Instructional Staff Training	\$354	\$0	\$0	\$505	43%	n/a	n/a

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	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$21,564	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$9,418	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$22,261	\$16,214	\$21,962	\$20,752	-7%	28%	-6%
	23190 Board of Education; Other Governing Body Services	\$0	\$2,937	\$2,033	\$2,969	n/a	1%	46%
	23210 Executive Administration; Office of The Superintendent	\$77,596	\$133,298	\$142,481	\$308,530	298%	131%	117%
	23290 Executive Administration; Other Executive Administration Services	\$16,363	\$19,673	\$26,192	\$27,141	66%	38%	4%
	24900 Other Support Services, School Administration	\$25,616	\$0	\$0	\$10,896	-57%	n/a	n/a
	25750 Personnel Services; Health Services	\$0	\$1,511	\$2,288	\$0	n/a	-100%	-100%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$26,075	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$25,000	\$27,750	\$15,250	n/a	-39%	-45%
Student Instructional Support Total		\$358,447	\$325,992	\$349,891	\$605,922	69%	86%	73%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$251	\$4,024	\$5,322	\$10,285	> 500%	156%	93%
	23160 Board of Education; Promotion Expenses	\$1,971	\$1,962	\$1,313	\$1,550	-21%	-21%	18%
	25110 Fiscal Services; Office of The Business Manager	\$43,051	\$65,000	\$72,500	\$89,829	109%	38%	24%
	25160 Fiscal Services; Financial Accounting	\$600	\$501	\$731	\$556	-7%	11%	-24%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$1,758	\$0	\$0	n/a	-100%	n/a
	25400 Planning, Research, Development and Evaluation	\$1,360	\$3,277	\$896	\$5,072	273%	55%	466%
	25910 Judgments	\$0	\$0	\$0	\$380	n/a	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$182	\$90	\$0	\$30	-83%	-67%	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$15,540	\$259,557	n/a	n/a	> 500%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$706,539	\$821,833	\$946,450	\$819,184	16%	0%	-13%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$81,385	\$39,125	\$41,553	\$62,593	-23%	60%	51%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$176,157	\$172,431	\$136,585	\$113,990	-35%	-34%	-17%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,357	\$121	\$0	\$0	-100%	-100%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$76,880	\$123,544	\$125,432	\$121,306	58%	-2%	-3%
	27010 Student Transportation; Service Area Direction	\$44,428	\$90,362	\$94,142	\$45,174	2%	-50%	-52%
	27100 Student Transportation; Vehicle Operation	\$9,544	\$54,959	\$52,199	\$39,599	315%	-28%	-24%
	27200 Student Transportation; Monitoring Services	\$7,410	\$39,997	\$53,055	\$36,176	388%	-10%	-32%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$74,054	\$32,901	\$83,824	\$57,414	-22%	75%	-32%
	27400 Student Transportation; Purchase of School Buses	\$83,784	\$0	\$0	\$85,243	2%	n/a	n/a
	27500 Student Transportation; Insurance on Buses	\$8,944	\$17,333	\$18,736	\$23,080	158%	33%	23%
	27700 Student Transportation; Contracted Transportation Services	\$477,726	\$589,685	\$594,439	\$719,427	51%	22%	21%
	27900 Student Transportation; Other Student Transportation Services	\$2,296	\$3,364	\$2,494	\$938	-59%	-72%	-62%
	27910 Student Transportation; Bus Driver Training	\$80	\$0	\$0	\$0	-100%	n/a	n/a
	31100 Food Services Operations; Service Area Direction	\$14,247	\$10,895	\$11,951	\$13,708	-4%	26%	15%
	31200 Food Services Operations; Food Preparation and Dispensing	\$128,964	\$186,664	\$172,945	\$226,882	76%	22%	31%
	31400 Food Services Operations; Food Purchases	\$177,115	\$254,651	\$298,942	\$279,944	58%	10%	-6%
	31900 Other Food Services	\$12,545	\$98,528	\$93,310	\$83,343	> 500%	-15%	-11%
	33400 Athletic Coaches	\$82,307	\$173,935	\$199,755	\$213,277	159%	23%	7%
	33990 Other Community Services; Other	\$129	\$130	\$672	\$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$5,250	\$0	\$132	\$0	-100%	n/a	-100%
Overhead and Operational Total		\$2,220,554	\$2,787,070	\$3,022,921	\$3,308,538	49%	19%	9%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$325,500	\$381,298	\$372,535	\$181,577	-44%	-52%	-51%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$50	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$3,162	\$990	\$0	\$0	-100%	-100%	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$180,938	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$16,995	\$20,600	\$23,574	n/a	39%	14%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$117,863	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$177,570	\$170,857	\$124,491	\$77,331	-56%	-55%	-38%

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	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$107,613	\$50,119	\$40,490	\$40,411	-62%	-19%	0%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$542,061	\$622,238	\$741,771	n/a	37%	19%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$394,236	\$365,000	\$362,000	\$137,534	-65%	-62%	-62%
	54200 2007 Account Code - Common School Fund	\$44,881	\$0	\$0	\$0	-100%	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$1,950	\$12,500	n/a	n/a	> 500%
Nonoperational Total		\$1,053,013	\$1,527,320	\$1,544,303	\$1,513,499	44%	-1%	-2%
prorated								
	26491 2007 Account Code - PERF	\$47,891	\$54,001	\$56,792	\$30,218	-37%	-44%	-47%
	26492 2007 Account Code - Social Security	\$463,898	\$465,376	\$493,157	\$252,268	-46%	-46%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$1,633	\$34,567	\$32,300	\$33,340	> 500%	-4%	3%
	26494 2007 Account Code - Group Insurance	\$1,067,115	\$1,784,161	\$1,772,709	\$889,760	-17%	-50%	-50%
	26496 2007 Account Code - Unemployment Compensation	\$2,852	\$7,570	\$1,434	\$316	-89%	-96%	-78%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$130,356	\$95,789	\$50,450	n/a	-61%	-47%
prorated Total		\$1,583,389	\$2,476,032	\$2,452,181	\$1,256,351	-21%	-49%	-49%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$7,181,691	\$8,148,231	\$8,392,670	\$8,553,662	19%	5%	2%	64.5%	61.7%	61.2%	60.3%
Student Instructional Support	\$433,009	\$424,580	\$452,097	\$661,881	53%	56%	46%	3.9%	3.2%	3.3%	4.7%
Overhead and Operational	\$2,462,190	\$3,108,713	\$3,321,893	\$3,457,923	40%	11%	4%	22.1%	23.5%	24.2%	24.4%
Nonoperational	\$1,053,013	\$1,527,320	\$1,544,303	\$1,513,499	44%	-1%	-2%	9.5%	11.6%	11.3%	10.7%
Grand Total	\$11,129,903	\$13,208,843	\$13,710,964	\$14,186,965	27%	7%	3%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	68.4%	64.9%	64.5%	65.0%